

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WISCONSIN

FREEDOM FROM RELIGION
FOUNDATION, INC.,
ANNIE LAURIE GAYLOR, and
DAN BARKER,

Plaintiffs,

v.

UNITED STATES OF AMERICA,

Defendant.

Case No. 11-cv-0626

DECLARATION OF BARBARA CANTRELL

Pursuant to 28 U.S.C. § 1746 and in support of the United States' Motion for Summary

Judgment, I, Barbara Cantrell, declare that:

1. I am a paralegal for the U.S. Department of Justice, Tax Division, and have been assigned to assist the attorneys representing the United States in the above-captioned case.
2. I have personal knowledge of the matters set forth in this declaration.
3. Filed with this declaration, in support of the United States' Motion for Summary

Judgment, are true and correct copies of the following documents made exhibits to the Proposed Findings of Fact.

Exhibit No.	Description	Source Information
3	Plaintiffs Annie Laurie Gaylor and Dan Barker's Answers to Defendant United States of America's First Set of Written Interrogatories	Received from Plaintiffs' counsel on April 19, 2013
5	Plaintiff Freedom From Religion Foundation Inc.'s Answers to Defendant United States of America's First Set of Written Interrogatories	Received from Plaintiffs' counsel on April 19, 2013

30	Publication 1828: Tax Guide for Churches and Religious Organizations: Benefits and Responsibilities Under the Federal Tax Law	IRS
31	Ministers Audit Techniques Guide	IRS
32	Publication 517: Social Security and Other Information for Members of the Clergy and Religious Workers	IRS
33	Form 4361: Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners	IRS
34	I.R.M. § 4.19.6: Examining Process/Liability Determination/SSA Correspondence, Minister Waivers, and Application for Exemption from Social Security	IRS
36	I.R.M. § 1.11.6, Using and Researching the Internal Revenue Manual (IRM)	IRS
37	I.R.M. § 4.76.7: Examining Process/Exempt Organizations Examination Guidelines/Church Tax Inquiries and Examinations - IRC § 7611	IRS
38	I.R.M. § 7.25.3: Rulings and Agreements/Exempt Organizations Determinations Manual/Religious, Charitable, Educational, Etc. Organizations	IRS
40	I.R.M. § 4.76.6: Examining Process/Exempt Organizations Examination Guidelines/Religious Organizations	IRS
41	Solstice Tribute	On June 24, 2013, I visited https://ffrf.org/shop/solstice-tribute and converted the page that I saw to PDF.
42	Losing Faith In Faith: From Preacher To Atheist	On June 24, 2013, I visited https://ffrf.org/shop/losing-faith-in-faith-from-preacher-to-atheist and converted the page that I saw to PDF.
43	Faith-free Clergy Struggle to Escape Pulpit	On June 24, 2013, I visited https://ffrf.org/publications/freethought-today/item/17171-faith-free-clergy-struggle-to-escape-pulpit and converted the page that I saw to PDF.

44	DeBaptismal Certificate	On June 24, 2013, I visited https://ffrf.org/shop/certificates/downloadable-debaptismal-certificate-free and converted the page that I saw to PDF.
45	Just Pretend: A Freethought Book for Children	On June 24, 2013, I visited https://ffrf.org/shop/just-pretend-a-freethought-book-for-children and converted the page that I saw to PDF.
46	Friendly Neighborhood Atheist 2 CD Album	On June 24, 2013, I visited https://ffrf.org/shop/music/friendly-neighborhood-atheist-2-cd-album and converted the page that I saw to PDF.
47	Beware of Dogma CD	On June 24, 2013, I visited https://ffrf.org/shop/music/beware-of-dogma-cd and converted the page that I saw to PDF.
48	Adrift on a Star: Irreverent Songs by Dan Barker	On June 24, 2013, I visited https://ffrf.org/shop/music/adrift-on-a-star-cd and converted the page that I saw to PDF.
49	Dan Barker's Ordination Certificate	On June 24, 2013, I visited http://ffrf.org/uploads/images/ordination.jpg and converted the page that I saw to PDF.
50	In Defense of "Godlessness"	On June 24, 2013, I visited https://ffrf.org/publications/brochures/item/14114-in-defense-of-godlessness and converted the page that I saw to PDF.
51	Secular Memorials and Funerals Without God	On June 24, 2013, I visited http://ffrf.org/news/timely-topics/item/14052-secular-memorials-and-funerals-without-god and converted the page that I saw to PDF.
52	"Let's Dispense with Christian Funerals"	On June 24, 2013, I visited http://ffrf.org/news/timely-topics/item/17237-let's-dispense-with-christian-funerals and converted the page that I saw to PDF.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Washington, DC, on the 24th day of June, 2013.


BARBARA CANTRELL